

STATE BOARD OF EQUALIZATION

PROPERTY TAXES DEPARTMENT

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JAMES E. SPEED Executive Director No. 2001/093

December 19, 2001

## TO COUNTY ASSESSORS:

## ASSESSORS' HANDBOOK SECTION 534, RURAL BUILDING COSTS

Enclosed are copies of Assessors' Handbook Section 534, *Rural Building Costs*. These updated pages are replacements to the January 1, 2001 version of AH 534.

The compilation of cost factors and specifications for the *Rural Building Costs* handbook is a continuous process. Your comments and input will help to make this handbook a more useful product.

If you have any questions or comments regarding this handbook, please contact Mr. Russ Kovanda at (916) 322-2612.

Sincerely,

/s/ David J. Gau

David J. Gau Deputy Director Property Taxes Department

RCJ Enclosure